UNITED STATES OF AMERICA COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

FILE NO. J2167.0478

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the invention entitled:						
LIKE-KIND EXCHANG						
was filed on January 12, 2					atent appl	ication number
	and was amended on (if any).					
I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.  I acknowledge the duty to disclose all information known to be material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.  I hereby claim priority benefits under Title 35, United States Code §119 of any foreign application(s) for patent or inventor's certificate or United						
States provisional application(s) listed date before that of the application on	below and have also id	lentified below any f	oreign application for	patent or in	ventor's c	ertificate having a filing
Prior Foreign or Provisional Application	ion(s)			*		
COUNTRY	APPLICATION	N NUMBER	DATE OF (day, mont			PRIORITY CLAIMED UNDER 35 U.S.C. § 119
U.S.	60/439	9,125	January 1	10, 20	03	Yes
I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.						
UNITED STATES APPLICATION NUMBER	DATE OF FILING (day, month, year)			STATUS (patented, pending, abandoned)		
				* .		
	•					
I hereby appoint customer no. 32172 DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP, and the members of the firm, Edward A. Meilman, Reg. No. 24,735, Gary M. Hoffman, Reg. No. 26,411, Steven I. Weisburd, Reg. No. 27,409, Thomas J. D'Amico, Reg. No. 28,371, Donald A. Gregory, Reg. No. 28,954, Stephen A. Soffen, Reg. No. 31,063, James W. Brady, Jr., Reg. No. 32,115, Jon D. Grossman, Reg. No. 32,699, Mark J. Thronson, Reg. No. 33,082, Michael J. Scheer, Reg. No. 34,425, Charles E. Miller, Reg. No. 24.576 and Eric Oliver, Reg. No. 35,307, as attorneys with full power of substitution and revocation to prosecute this application, to transact all business in the Patent & Trademark Office connected therewith and to receive all correspondence.						
SEND CORRESPONDENCE TO: DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP 1177 Avenue of the Americas, 41st Floor New York, NY 10036-2714  DIRECT TELEPHONE CALLS TO: (212) 835-1430						
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.						
ANDREW F. GELSON  INVENTOR'S SIGNATURE  LOCAL 10-25-04				25-04		
RESIDENCE (City and either State or Foreign Country) Forestdale, Massachusetts				COUNTRY OF CITIZENSHIP USA		
POST OFFICE ADDRESS  O Anchor Drive Forestdale MA 02644						

ANDREW F. GELSON

POST OFFICE ADDRESS

Forestdale, Massachusetts

RESIDENCE (City and either State or Foreign Country)

9 Anchor Drive Forestdalc MA 02644

UNITED STATES OF AMERICA COMBINED DECLARATION FILE NO. AND POWER OF ATTORNEY FOR PATENT APPLICATION J2167.0478 As a below named inventor, I hereby declare that: my residence, post office address and cluzenship are as stated below next to my name; that I welly believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the inventor entitled: LIKE-KIND EXCHANGE METHOD, the specification of which is attracted hereto, unless the following box is checked: was filed on January 12, 2004 as United States patent Application Number of PCT International patent application number and was amended on I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above Lacknowledge the duty to disclose all information known to be material to patentability in accordance with Title 37. Crede of Federal Regulations. I hereby ctalm priority benefits under Title 35, United States Code \$119.0f any foreign application(s) for patent or inventor's certificate or United States provisional application(s) listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed: Prior Forcign or Provisional Application(s) COUNTRY APPLICATION NUMBER DATE OF FILING PRIORITY CLAIMED (day, munth, year) Under 35 U.S.C. § 119 U.S. 60/439,125 January 10, 2003 Yes I hereby claim the benefit under Title 35. United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manuer provided by the first paragraph of Title 35. United States Code, §112. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37. Code of Federal Regulations, §1.50 which became available between the filling date of the prior application and the national or PCT international filling date of this UNITED STATES APPLICATION NUMBER DATE OF FILING STATUS (patented, pending, abandoned) Thereby appoint customer no. 32172 DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP, and the members of the firm, Edward A. Meilman, Reg. No. 24,735. Gary M. Hoffman, Reg. No. 26,411, Steven I. Weisburd, Reg. No. 27,409. Thomas J. D'Amicu, Reg. No. 28,371, Donald A. Gregory, Reg. No. 28,954, Stephen A. Soften, Reg. No. 31,063, James W. Brady, Jr., Reg. No. 52,115, Jan D. Grossman, Reg. No. 32,699, Mark J. Thrunson, Reg. No. 33,082; Michael J. Scheer, Reg. No. 34,425, Charles E. Miller, Reg. No. 24,576 and Enc Oliver, Reg. No. 35,107, as attorneys with full power of substitution and revocation to prosecute this application, to transact all business in the Patent & Trademark Office connected therewith and to receive all SEND CORRESPONDENCE TO: DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP 1177 Avenue of the Americas, 41st Fluor New York, NY 10036-2714 DIRECT TELEPHONE CALLS TO: (212) 855-1400 Thereby declare that all statements made herein of my own knowledge are true and that all statements made on information and hetief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may Jeopardize the validity of the application or any patent issued thereon. FULL NAME OF SOLE OR FIRST INVENTOR INVENTOR'S SIGNATURE

DATE

COUNTRY OF CITIZENSHIP

USA

FULL: NAME SECOND INVENTOR EDWIN RIVERA	INVENTONS QUESTOURE		B/30/04		
RESIDENCE (City and either State or Foreign Country) Hanover, Massachusetts		COUNTRY OF CITIZENSHIP USA			
POST OFFICE ADDRESS 30 Forest-St., Hanover, MA 01760					

FULL NAME THIRD INVENTOR EDWARD L. GLAZER	inventor's signature		DATE
RESIDENCE (City and either State or Foreign Country) Natick, Massachusetts		COUNTS	OP CITIZENSHIP
POST OFFICE ADDRESS 45 Leach Lane, Natick, MA 01760			

FULL NAME FOURTH INVENTOR

DAVID MARCUS

RESIDENCE (City and either State or Foreign Country)

West Newton, Massachusetts

POST OFFICE ADDRESS

245 Chestnut Street, West Newton, MA 02465

Page 4 of 4

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UNITED STATES AND POWER OF	ES OF AMERICA COMBINED DECLARATION				FILE NO.		
3	AND POWER OF ATTORNEY FOR PATENT APPLICATION			<u> </u>	J2167.0478		
As a below named inventor, I hereby of believe that I am the original, first and matter which is claimed and for which LIKE-KIND EXCHANG	J	けいき くいきといけいらけいへん そうしゃ	chiah ia allambad basasa				
"4 med on building 12, 2004	s United States pate	ent Application Num	ber or PCT Internation	al patent ap	plication m	nupet	
10/754,700		ind was amended on					
I hereby state that I have reviewed amendment referred to above. I acknowledge the duty to disclose a \$1.56. I hereby claim priority benefits und provisional application(s) listed below that of the application on which priority. Prior Foreign or Provisional Application	all information known ler Title 35, United Sta and have also identifi y is claimed:	n to be material to pat	dentified specification, tentability in accordance	including the cowith Title	e 37, Code o	of Federal Regulations.	
THO TOTALER OF FIGURE SUPPLIES	m(s)	•					
COUNTRY	APPLICATIO	ON NUMBER	DATEO	T PH TAICE			
	1 M	NA LACIATION	(day, mo	F FILING onth, year)	1	PRIORITY CLAIMED	
U.S.	60/42	0.105	<del></del>		<del></del>	UNDER 35 U.S.C. § 119	
0.0.	60/43	9,125	January	<u>10, 200</u>	3	Yes	
I hereby claim the benefit under Title 35, United States Code, \$120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, Regulations, \$1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this							
UNITED STATES APPLICATION NUMBER		DATE OF FILING (day, month, year)			STATUŞ (patented, pending, abandoned)		
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I hereby appoint customer no. 32172 No. 24,735, Gary M. Hoffman, Reg. No. No. 28,954, Stephen A. Soffen, Reg. No. 33,082, Michael J. Scheer, Reg. No. 34, Substitution and revocation to prosecute correspondence.				members (ico, Reg. No. n, Reg. No. o, 35,307, a rk Office ca	of the firm o. 28.371, I 32,699, M s attorneys onnected the	Edward A. Meilman, Reg. Jonald A. Gregory, Reg. ark J. Thronson, Reg. No. with full power of ercwith and to receive all	
SEND CORRESPONDENCE TO: DICKSTEIN, SHAPIRO, MORIN & OSHINSKY, LLP 1177 Avenue of the Americas, 41st Floor New York, NY 10036-2714 DIRECT TELEPHONE CALLS TO: (212) 835-1400							
I hereby declare that all statements m rue; and further that these statements we imprisonment, or both, under Section 10 application or any patent issued thereon.	nade herein of my own ere made with the kno VOL of Title 18 of the L	t knowledge are true:	and that all statements				
OULL NAME OF SOLE OR FIRST INVENTOR  ANDREW F. GELSON  INVENTOR'S SIGNATURE		TURE		DATE			
ESIDENCE (City and either State or Foreig Forestdale, Massachusetts	gn Country)			COUNTRY OF CITIZENSHIP			
				USA			
ost office address  Anchor Drive Forestdale	MA 02644						

FULL NAME SECOND INVENTOR . EDWIN RIVERA	INVENTOR'S SIGNATURE	DATE
RESIDENCE (City and either State or Foreign Country) Hanover, Massachusetts		COUNTRY OF CITIZENSHIP USA
POST OFFICE ADDRESS 30 Forest St., Hanover, MA 01760		
FULL NAME THIRD INVENTOR EDWARD L. GLAZER	INVENTER'S SEGNATURE	DATE 10/29/04
RESIDENCE (City and either State or Foreign Coloury) Natick, Massachusetts	1/1/	COUNTRY OF CITIZENSHIP USA
POST OFFICE ADDRESS 45 Leach Lane, Natick, MA 01760	<del></del>	
FULL NAME FOURTH INVENTOR DAVID MARCUS	INVENTOR'S SIGNATURE	DATE
RESIDENCE (City and either State or Foreign Country) West Newton, Massachusetts		COUNTRY OF CITIZENSHIP USA
POST OFFICE ADDRESS 245 Chestnut Street, West Newton, MA	A 02465	COIL
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